

BOARD OF GOVERNORS

Thursday, April 16, 2026

**Alan A. Borger Sr. Executive Conference Room
E1-270 Engineering Information and Technology Complex
4:00 p.m.**

The material contained in this document is the agenda for the next meeting of the Board of Governors.

OPEN SESSION ADDENDUM MATERIALS

**Items 4.1a) and 4.1b) from
OPEN Session Agenda**

Please email regrets to melissa.watson@umanitoba.ca no later than 9:00 a.m. the day of the meeting.

OFFICE OF THE UNIVERSITY SECRETARY



**University
of Manitoba**



Board of Governors Submission

(and consideration by Finance and Infrastructure Committee)

AGENDA ITEM:

2026-2027 Proposed Tuition and Course Fees

RECOMMENDATION:

THAT the Board of Governors approves general increases for tuition fees and university-wide fees for the 2026-27 Academic Year as follows:

- Undergraduate domestic tuition rates increase 4.0%
- Undergraduate international tuition rates increase 8.0%
- Graduate domestic and international tuition rates increase by 4.0%
- Graduate continuing fees increase from \$675 to \$800 per term
- University-wide fees increase 4.0%
- Lab fee increase for Lab I from \$41.40 to \$60.00, Lab II from \$67.28 to \$90.00, Lab III from \$98.33 to \$120.00 and Lab IV from various rates to a fixed \$150.00
- Technology fee increase from \$7.91 per credit hour to a \$132.26 flat rate per Fall and Winter term and \$66.13 flat rate per Summer term
- Discontinuance of distance surcharge to align with changes in course delivery modalities

These increases align with provincial direction and the University's 2026-27 Budget submission.

PURPOSE and KEY CONSIDERATIONS:

Pursuant to *The University of Manitoba Act*, the Board has the power to determine all fees and charges to be paid to the University. In March 1979, the Board delegated approval of incidental fees, including compulsory fees, to Administration. It is the Administration's responsibility to identify any fees that may be of public concern and present these to the Board for comment. Any significant fee changes or introductions of new institutional fees continue to go to the Board for approval.

Section 3(c)(i) of the Terms of Reference for the Finance and Infrastructure Committee stipulate that the Committee will review and recommend approval to the Board of all fees paid to the University that require Board Approval.

The following proposal and the associated tables detail the 2026-27 tuition and university-wide fee rates for approval by the Board and provide, for information, unit-level course fee changes that have been reviewed and approved by the Provost and Vice-President (Academic) and the Vice-President (Administration). The domestic tuition increases are aligned with the Provincial direction to adopt a 4% tuition rate increase in 2026-27.

EXECUTIVE SUMMARY and BACKGROUND:

This Tuition and Course Fees submission has been prepared and is proposed for consideration and approval alongside the 2026-27 Budget Submission, which includes and discusses the impact of revenue from the proposed tuition and course-related fees.

The proposed 2026-27 budget continues to advance the priorities laid out in MomentUM: Leading Change Together, the University of Manitoba's Strategic Plan, with investments in Truth and Reconciliation, as well as equity, diversity, and inclusion initiatives. It includes continued support for academic program delivery, improving academic learning spaces, and support for the provincially targeted health program expansions. Also, to maintain affordability and accessibility, the budget continues to include strategic investments in financial support for graduate students and continued financial support for undergraduate international and domestic students.

The University of Manitoba's undergraduate and graduate tuition rates remain low relative to peer institutions, especially fellow U15 members in other provinces. This is due to historical provincial regulation, including a prolonged tuition freeze in the early 2000s. While tuition has increased in recent years, these increases have occurred within a tightly regulated environment in which the Minister annually determines allowable tuition and fee increases. For 2026-27, the Province has directed UM to adopt a domestic tuition increase of 4.0% across all programs. International tuition rates at UM also remain significantly lower than those of comparator institutions. International enrolment has been affected by the federal cap on international student study permits, with declining first-year international students resulting in lost tuition revenue that is felt in the subsequent two or three years as those students remain absent for the future years of their programs. The proposed international tuition increases of 8.0% at the undergraduate level and 4.0% at the graduate level are not expected to materially diminish UM's competitive position, allowing the University to remain an affordable institution of choice for international students, while being able to continue to invest in supports for student success.

TUITION AND UNIVERSITY-WIDE COURSE FEE CHANGES, 2026-27

Attachment 1: 2026-27 Domestic and International Tuition and Assessment Schedule by Program and 2026-27 University-Wide Fees

Outlined below are proposed changes to tuition and course fee rates for the 2026-27 year. Attachment 1 provides a detailed listing of domestic and international tuition rates, university-wide fees, assessment schedules, and proposed rates.

In the provincial funding memo that the University of Manitoba received from the Province, there was a request “that your institution adopt 4.0% as the tuition increase for university programs for the 2026-27 academic year” as well as a statement that “The department will be contacting you to discuss several exceptions to this.”

Undergraduate Domestic Tuition

Consistent with the provincial direction on tuition, undergraduate domestic tuition rates are proposed to increase 4.0%.

The impact of the proposed increases on students will be dependent on their program of study and on individual course selection. An analysis of students registered in a full course-load (or the equivalent of 30 credit hours) across a sampling of programs results in increases ranging from \$197 for students in the Faculty of Arts to \$1,028 per year for students in the Gerald Niznick College of Dentistry.

The following examples reflect a student’s average tuition based on their unique combination of courses taken from various faculties and the average course load for their program. For example, full-time domestic students enrolled in programs in Engineering will experience an increase of approximately \$289 per year, and those in Law will pay \$517 more per year. At an individual course level, domestic students paying per credit hour rates can expect to see increases of \$4 to \$8 per credit hour, depending on the course, with an average increase of \$7.05 per credit hour.

Graduate Tuition and Continuing Fees

Graduate tuition fee rates are proposed to increase by 4.0% as directed by the provincial government. The impact of these increases will depend on the program fees that a student pays. Most domestic graduate students who pay the standard program fee will see an increase of approximately \$251 in annual program tuition fees.

The Graduate Continuing Fee is proposed to increase from \$675 to \$800 per term. UM’s continuing fee is significantly lower than comparators who continue to apply such a fee, and does not recognize the ongoing costs of resources provided to graduate students as they complete their programs. For comparison, the University of Winnipeg charges \$1,337.55 per term. Many universities have moved to assessing a common tuition charge for every term of registration until completion of the degree.

International Tuition Fees

International tuition is set at domestic tuition plus the international differential surcharge. International undergraduate tuition rates are proposed to increase by 8.0% (a 4.0% increase to base tuition plus an increase in the differential rate equal to 7.5%-8.5%) and master’s program tuition rates by 4.0% (note that international Ph.D. students are not assessed international differential fees). Continued analysis is being done on the impacts of changing enrolment, changing rates, and the option of program-specific increases versus across-the-board rates.

A review of international undergraduate tuition rates using Statistics Canada’s Estimated Tuition and Living Accommodation Costs (TLAC) data indicates that the University of Manitoba continues to maintain significantly lower international tuition than comparable U15 institutions in Western Canada. UM undergraduate international tuition levels in 2025-26 were 23% to 52% lower than those of peer institutions, depending on the program of study, and this overall comparative position remains unchanged. With an 8% increase, UM international tuition rates are expected to continue to remain low in comparison to other U15 institutions.

The impact of the proposed increases on international students will be dependent on their program of study and on individual course selection. An analysis of students registered in a full course-load (or the equivalent of 30 credit hours) across a sampling of programs results in increases ranging from \$1,593 for students in the Faculty of Arts to \$2,679 per year for students in the Faculty of Law.

At an individual course level, international students paying per credit hour rates can expect to see increases of \$35 to \$74 per credit hour depending on the course, with an average increase of \$56 per credit hour. International graduate students in master's programs paying the standard program fee rate will see an increase of approximately \$553 in annual program fees. International students pay the same continuing fee as domestic students and will see a similar increase to \$800 per term.

The 2026-27 budget will continue to allocate funds to support international students in need.

University-Wide Fees

Proposed changes to university-wide fees for the 2026-27 academic year include a 4.0% increase to the Library Fee, Registration Fee, Sport and Recreation Fee, and Student Services Fee. The increase to university wide fees reflects ongoing inflationary cost pressures and enrolment changes. Together, these changes are expected to generate approximately \$939,000 in additional revenue relative to the 2025-26 budget.

Lab Fees

An in-depth review of costs associated with lab fees had not been conducted for five years. Following a comprehensive review in fall 2025 of lab costs across all Academic units, it was noted that inflationary costs of materials and supplies had far exceeded the Consumer Price Index (CPI) and the modest increases to lab fees applied in the previous five years. Effective 2026-27, to address rising instructional and material costs and to improve the rate of cost recovery, lab fees are being adjusted as per below:

LABORATORY FEE	2025-26	2026-27
LAB I	\$ 41.40	\$ 60.00
LAB II	\$ 67.28	\$ 90.00
LAB III	\$ 98.33	\$ 120.00
LAB IV	variable	\$ 150.00

These rates result in an average cost recovery per lab of 42%, leaving the provincial grant and tuition fees to cover the remainder. Overall, the proposed changes balance fiscal sustainability and program quality, ensuring that students are provided an optimal lab experience. The adjusted lab fees will also limit the need for highly variable fees being used at the Lab IV level, with costs being contained within the new cap.

Technology Service Fee and Elimination of Distance Surcharge

The changes proposed to the Technology Service fee in 2026-27 are outlined below.

1. Alignment of the Fee Assessment Model

The Technology Service Fee will be aligned with other university-wide fees by applying a flat fee of \$132.26 in the Fall and Winter terms and a flat fee of \$66.13 in the Summer term. This change reflects the reality that students across all modes of delivery and regardless of program length or credit hours, make use of core institutional technology systems and services.

2. Eliminate Distance Education Surcharge and Increase to the Technology Service Fee

An increase to the Technology Service Fee is proposed for two related purposes:

- To support the transition away from course modality-specific fee structures following the proposed discontinuation of the Distance Education Surcharge, which no longer aligns with the University’s approved course delivery modalities. Revenue previously generated through the surcharge was budgeted at approximately \$2.1 million in 2026-27.
- To generate approximately \$500,000 in incremental revenue to address inflationary pressures and rising costs associated with institutional technology infrastructure, systems, and software that support teaching and learning.

From an institutional perspective, the costs of maintaining and supporting core technology infrastructure are fixed and do not vary based on a student’s course load or enrollment status. This change ensures sustainable funding for institutional technology infrastructure, systems, and software that support teaching and learning across all modes of delivery. Folding the former Distance Education Surcharge into the revised Student Technology fee reflects the evolution of course delivery at the University of Manitoba and the increasing reliance on shared institutional technology regardless of whether instruction occurs on campus, online, or through blended and dual-delivery formats.

Undergraduate Student	2025-26	2026-27
Technology Fee FT F/W/S	\$ 355.95	\$ 330.65
Technology Fee PT 6 CHs per F/W	\$ 94.92	\$ 264.52
Technology Fee PT 9 CHs per F/W/S	\$ 213.57	\$ 330.65
Distance Surcharge PT 3 CHs per F/W	\$ 150.06	\$ -

The impact on students varies by program type and course load. The largest impact is on part-time undergraduate students taking six or fewer credit hours per term; however, this group was more likely to be enrolled in distance courses and subject to the Distance Education Surcharge on a high proportion of their courses.

Overall, the proposed changes strengthen the sustainability of institutional technology funding while improving clarity, consistency, and transparency within the student fee framework. The updated Technology Service Fee better reflects the core role of institutional technology in supporting teaching and learning across the University.

UNIT-SPECIFIC COURSE FEE CHANGES, 2026-27 *(for information only)*

Attachment 2: 2026-27 Unit-Specific Course Fees

Unit-specific course fees are generally considered to be cost-recovery and required to cover the costs associated with offering unique course experiences. For 2026-27, increases of up to 4.0% were applied consistent with initial planning assumptions, unless a more significant increase was requested by the unit. Increases of more than 4.0% are reviewed by the Tuition and Fees Coordination Committee for completeness and forwarded to the Provost and Vice-President (Academic) and the Vice-President (Administration) for final review and approval.

Notable changes to unit-specific course fees for 2026-27 include:

- The Faculty of Science is increasing the cost of Co-op from \$621.60 to \$800 over two years. For 2026-2027, the fee will increase by \$89.20 (\$710.80), and in 2027-2028, there will be an additional increase to bring the fee to \$800.
- The Faculty of Social Work is introducing a new course fee in several courses to support the costs of a new student placement management system.
- The Faculty of Kinesiology and Recreation Management is introducing new course fees in several courses to cover the cost of kits that were previously purchased by students out-of-pocket. In addition, they have increased the course fee for KIN 4330 – Advanced Biomechanics to cover the cost of lab demonstrators.
- The College of Nursing is increasing the Midwifery Clinical Fee in years 2, 3, and 4. The fee will increase by 7% from \$1,892.90 to \$2,025.40, reflecting the increased costs of the delivery of clinical education not covered by tuition fees. They are also introducing a new course fee in several Midwifery courses, as well as increasing existing fees in Nursing to cover current out-of-pocket fees for Skill kits that were previously purchased elsewhere by students.
- The School of Art is proposing a new lab fee in two courses to support the operations of the new Sound Stage. This technologically enriched space serves as a lab for video art courses and production.

RESOURCE REQUIREMENTS and IMPLICATIONS:

Alongside this submission, the University is proposing a balanced 2026-27 operating budget. Proposed tuition and course fee rates, factoring in enrolment trends and projections, will result in an estimated revenue increase of approximately \$10.5 million compared to the 2025-26 budget for a total tuition budget of \$266.0 million in 2026-27. The additional revenue provided by the proposed tuition and fee increases is critical to meeting increased costs related to the delivery of programs and services at the University.

CONNECTION TO THE UNIVERSITY STRATEGIC PLAN:

In 2024, UM launched a new strategic plan, **MOMENTUM: Leading Change Together**. This plan identifies three strategic themes: creating knowledge that matters, empowering learners, and reimagining engagement. Tuition and other related fees are critical in enabling UM to address areas of high priority, including those related to student support and services, the continued delivery of high-quality and innovative academic programming, and student participation in diverse knowledge systems, research, and experiential learning opportunities.

This proposal recognizes the vital role that tuition plays in supporting day-to-day operations and investing in new learning experiences and student support while continuing to provide access to an affordable post-secondary education.

RISKS and OPPORTUNITIES:

UM considers legislative and other government direction in setting tuition fees at levels that ensure resources are in place to support and sustain high-quality programs, while maintaining affordable access to post-secondary education for its students. In considering ongoing cost pressures (for example, current inflationary environment) and other external factors that have significant impact on UM (for example, impacts of the federal cap on international student study permits), these fees are in place to cover costs not funded by tuition and the provincial grant to ensure that students have access to supplies and materials and other supports for quality academic teaching, services, and well-functioning labs. Declining international enrolment has resulted in less tuition revenue which subsidized program costs. Various scenarios were considered to balance the budget and to continue to achieve the university's mission and priorities.

CONSULTATION:

Tuition fee discussions and consultations have involved the office of the Provost and Vice-President (Academic); the office of the Vice-President (Administration); Deans and Directors of Faculties and Schools; the Faculty of Graduate Studies; the President's Budget Advisory Committee; and the senior student leadership team.

Proposed unit-specific course fees were submitted by Deans and Directors and have been reviewed by representatives of the Provost and Vice-President (Academic), Vice-President (Administration), Office of the Registrar, Financial Services, and the Office of Institutional Analysis.

ROUTING TO THE BOARD OF GOVERNORS:

Submission approved by:

<u>Name/Signature</u>	<u>Title</u>	<u>Date</u>
Lucile Griffiths <i>L. Griffiths</i>	Associate Vice-President (Finance)	2026-04-09
Naomi Andrew <i>NAANDREW</i>	Vice-President (Administration)	2026-04-09
Michael Bennaroch <i>M Bennaroch</i>	President and Vice- Chancellor	2026-04-09
Finance and Infrastructure Committee		2026-04-13

SUBMISSION PREPARED BY: Jennifer Marchant, Academic Planning and Programs Specialist
Mark Walc, University Budget Officer

ATTACHMENTS:

- Attachment 1:** 2026-27 Domestic and International Tuition and Assessment Schedule by Program and 2026-27 University-Wide Fees
- Attachment 2:** 2026-27 Unit-Specific Course Fees

Attachment 1: 2026-27 Domestic and International Tuition and Assessment Schedule by Program and 2026-27 University Wide Fees

Program Type - Name	Fee Rate	Program Fees (Yr. of Assessment)	FEE 2025-26	FEE 2026-27	% Inc.
TUITION FEES					
GRADUATE *					
MASTER'S PROGRAMS - MPA (COURSE-BASED FEES) - FT & PT	PER CR. HR.	--	\$261.71	\$272.18	4.00%
MASTER'S PROGRAMS - MASTER OF FINANCE FT	PER PROG./YEAR	Yr. 1	\$30,212.64	\$31,421.12	4.00%
MASTER'S PROGRAMS - MASTER OF FINANCE PT	PER PROG./YEAR	Yrs. 1, 2	\$15,106.32	\$15,710.56	4.00%
MASTER'S PROGRAMS - MASTER OF SCIENCE IN GENETIC COUNSELLING	PER PROG./YEAR	Yrs. 1, 2	\$19,434.60	\$20,211.96	4.00%
MASTER'S PROGRAMS - MASTER OF SUPPLY CHAIN MANAGEMENT AND LOGISTICS FT	PER PROG./YEAR	Yrs. 1, 2	\$15,024.72	\$15,625.68	4.00%
MASTER'S PROGRAMS - MASTER OF SUPPLY CHAIN MANAGEMENT AND LOGISTICS PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$7,512.36	\$7,812.84	4.00%
MASTER'S PROGRAMS - MASTERS OF PHYSICIAN ASSISTANT STUDIES	PER PROG./YEAR	Yrs. 1-2	\$22,387.32	\$23,282.80	4.00%
MASTER'S PROGRAMS - OCCUPATIONAL THERAPY	PER PROG./YEAR	Yrs. 1, 2 (as applicable)	\$7,519.68	\$7,820.46	4.00%
MASTER'S PROGRAMS - PHYSICAL THERAPY	PER PROG./YEAR	Yrs. 1, 2	\$11,734.32	\$12,203.68	4.00%
MASTER'S PROGRAMS - MASTER OF HUMAN RIGHTS FT	PER PROG./YEAR	Yr. 1	\$7,321.76	\$7,614.64	4.00%
MASTER'S PROGRAMS - MASTER OF HUMAN RIGHTS PT	PER PROG./YEAR	Yrs. 1, 2	\$3,660.88	\$3,807.32	4.00%
MASTER'S PROGRAMS - (OTHER) FT	PER PROG./YEAR	Yr. 1	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - (OTHER) PT	PER PROG./YEAR	Yrs. 1, 2	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - APPLIED HUMAN NUTRITION	PER PROG./YEAR	Yr. 1	\$11,070.64	\$11,513.44	4.00%
MASTER'S PROGRAMS - ARCHITECTURE FT	PER PROG./YEAR	Yrs. 1, 2, 3 (as applicable)	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - CITY PLANNING FT	PER PROG./YEAR	Yrs. 1, 2	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - FINE ARTS FT	PER PROG./YEAR	Yrs. 1, 2	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - INTERIOR DESIGN FT	PER PROG./YEAR	Yrs. 1, 2	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - NATURAL RESOURCES MANAGEMENT FT	PER PROG./YEAR	Yrs. 1, 2	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - NURSING FT	PER PROG./YEAR	Yrs. 1, 2	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - SCHOOL PSYCHOLOGY FT	PER PROG./YEAR	Yrs. 1, 2	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - LANDSCAPE ARCHITECTURE FT	PER PROG./YEAR	Yrs. 1, 2, 3 (as applicable)	\$6,281.72	\$6,532.96	4.00%
MASTER'S PROGRAMS - ARCHITECTURE PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - CITY PLANNING PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - FINE ARTS PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - INTERIOR DESIGN PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - NATURAL RESOURCES MANAGEMENT PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - NURSING PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - SCHOOL PSYCHOLOGY PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - LANDSCAPE ARCHITECTURE PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4, 5, 6 (as applicable)	\$3,140.86	\$3,266.48	4.00%
MASTER'S PROGRAMS - MBA	PER CR. HR.	--	\$611.22	\$635.67	4.00%
MASTER'S PROGRAMS - MBA FT (effective 2025-2026)	PER PROG./YEAR	Yrs. 1, 2	\$18,336.40	\$19,069.84	4.00%
MASTER'S PROGRAMS - MBA PT (effective 2025-2026)	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$9,168.20	\$9,534.92	4.00%
MASTER'S PROGRAMS - M.DENT. ORAL & MAXILLOFACIAL SURGERY	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$19,075.16	\$19,838.16	4.00%
MASTER'S PROGRAMS - M.DENT. ORTHODONTICS & DENTOFACIAL ORTHOPEDICS	PER PROG./YEAR	Yrs. 1, 2, 3	\$27,760.44	\$28,870.86	4.00%
MASTER'S PROGRAMS - M.DENT. PEDIATRIC DENTISTRY	PER PROG./YEAR	Yrs. 1, 2, 3	\$25,633.68	\$26,659.02	4.00%
MASTER'S PROGRAMS - M.DENT. PERIODONTICS	PER PROG./YEAR	Yrs. 1, 2, 3	\$16,903.74	\$17,579.88	4.00%
MASTER'S PROGRAMS - M.DENT. PROSTHODONTICS	PER PROG./YEAR	Yrs. 1, 2, 3	\$24,055.24	\$25,017.45	4.00%
PHD (FROM BACHELOR'S DEGREE (HONOURS))	PER PROG./YEAR	Yrs. 1, 2, 3	\$6,281.72	\$6,532.96	4.00%
PHD (FROM MASTER'S)	PER PROG./YEAR	Yrs. 1, 2	\$6,281.72	\$6,532.96	4.00%

* A graduate continuing fee is assessed in each academic term not assessed tuition fees (program fees or per credit hour tuition).

Attachment 1: 2026-27 Domestic and International Tuition and Assessment Schedule by Program and 2026-27 University Wide Fees

Program Type - Name	Fee Rate	Program Fees (Yr. of Assessment)	FEE 2025-26	FEE 2026-27	% Inc.
TUITION FEES					
UNDERGRADUATE					
AGRICULTURAL & FOOD SCIENCES	PER CR. HR.	--	\$190.99	\$198.63	4.00%
AGRICULTURE DIPLOMA	PER CR. HR.	--	\$109.79	\$114.18	4.00%
ARCHITECTURE	PER CR. HR.	--	\$172.95	\$179.87	4.00%
ARTS	PER CR. HR.	--	\$157.66	\$163.97	4.00%
COLLEGE OF MEDICINE - COURSES	PER CR. HR.	--	\$224.03	\$232.99	4.00%
COLLEGE OF COMMUNITY & GLOBAL HEALTH	PER CR. HR.	--	\$174.81	\$181.80	4.00%
DENTAL HYGIENE DEGREE COMPLETION PROGRAM	PER PROG./YEAR	Yr. 1	\$10,429.08	\$10,846.24	4.00%
DENTAL HYGIENE DEGREE COMPLETION PROGRAM CONTINUATION FEE	PER TERM	--	\$709.41	\$737.79	4.00%
DENTAL HYGIENE YEAR 1	PER PROGRAM	Yr. 1	\$8,400.38	\$8,736.40	4.00%
DENTAL HYGIENE YEAR 2	PER PROGRAM	Yr. 2	\$7,454.50	\$7,752.68	4.00%
DENTISTRY 3ID (1ST \$5,000 ASSESSED IN SUMMER SESSION PRIOR TO FALL TERM)	PER PROGRAM	Yr. 3	\$65,770.86	\$68,401.68	4.00%
DENTISTRY 4ID	PER PROGRAM	Yr. 4	\$59,791.60	\$62,183.26	4.00%
DENTISTRY YEAR 1	PER PROGRAM	Yr. 1	\$26,310.56	\$27,362.98	4.00%
DENTISTRY YEAR 2,3,4	PER PROGRAM	Yrs. 2, 3, 4	\$25,697.04	\$26,724.92	4.00%
EDUCATION (Practicum Fees 6 CH)	PER COURSE	--	\$419.12	\$435.88	4.00%
EDUCATION (Practicum Fees 3 CH)	PER COURSE	--	\$209.56	\$217.94	4.00%
EDUCATION	PER CR. HR.	--	\$171.91	\$178.79	4.00%
ENGINEERING	PER CR. HR.	--	\$179.20	\$186.37	4.00%
ENVIRONMENT EARTH & RESOURCES	PER CR. HR.	--	\$180.43	\$187.65	4.00%
FACULTY OF HEALTH SCIENCES	PER CR. HR.	--	\$174.81	\$181.80	4.00%
KINESIOLOGY & RECREATION MGMT	PER CR. HR.	--	\$178.94	\$186.10	4.00%
LAW: CANADIAN PRIVATE AND PUBLIC LAW MICRO-DIPLOMA	PER PROG./YEAR	Yr. 1	\$22,000.00	\$22,880.00	4.00%
LAW: JD	PER PROG./YEAR	Each Year	\$12,936.92	\$13,454.40	4.00%
MANAGEMENT	PER CR. HR.	--	\$204.89	\$213.09	4.00%
REHABILITATION SCIENCES	PER CR. HR.	--	\$151.04	\$157.08	4.00%
MEDICINE	PER PROGRAM	Yr. 1	\$12,065.72	\$12,548.34	4.00%
MEDICINE - YEAR 2,3,4	PER PROGRAM	Yrs. 2, 3, 4	\$11,562.18	\$12,024.66	4.00%
MUSIC (DESAUTELS FACULTY)	PER CR. HR.	--	\$172.20	\$179.09	4.00%
NURSING	PER CR. HR.	--	\$170.92	\$177.76	4.00%
PHARMACY - PHARM.D.	PER PROG./YEAR	Each Year	\$15,811.54	\$16,444.00	4.00%
POST GRADUATE MEDICAL EDUCATION (PGME) TUITION(UG): 12 MONTHS (prorated for 3,6,9 month terms)	PER PROGRAM	--	\$1,290.23	\$1,341.84	4.00%
SCHOOL OF ART	PER CR. HR.	--	\$188.75	\$196.30	4.00%
SCIENCE	PER CR. HR.	--	\$180.43	\$187.65	4.00%
SOCIAL WORK	PER CR. HR.	--	\$186.72	\$194.19	4.00%

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Program Type - Name	Fee Rate	Program Fees (Yr. of Assessment)	FEE 2025-26	FEE 2026-27	% Inc.
INTERNATIONAL TUITION*					
GRADUATE**					
MASTER'S PROGRAMS - MPA (COURSE-BASED FEES) - FT & PT	PER CR. HR.	--	\$575.75	\$598.78	4.00%
MASTER'S PROGRAMS - MASTER OF FINANCE FT	PER PROG./YEAR	Yr. 1	\$37,750.84	\$39,260.88	4.00%
MASTER'S PROGRAMS - MASTER OF FINANCE PT	PER PROG./YEAR	Yrs. 1, 2	\$18,875.42	\$19,630.44	4.00%
MASTER'S PROGRAMS - MASTER OF SCIENCE IN GENETIC COUNSELLING	PER PROG./YEAR	Yrs. 1, 2	\$26,972.80	\$28,051.72	4.00%
MASTER'S PROGRAMS - MASTER OF SUPPLY CHAIN MANAGEMENT AND LOGISTICS FT	PER PROG./YEAR	Yrs. 1, 2	\$22,562.92	\$23,465.44	4.00%
MASTER'S PROGRAMS - MASTER OF SUPPLY CHAIN MANAGEMENT AND LOGISTICS PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$11,281.46	\$11,732.72	4.00%
MASTER'S PROGRAMS - OCCUPATIONAL THERAPY	PER PROG./YEAR	Yrs. 1, 2 (as applicable)	\$15,057.88	\$15,660.22	4.00%
MASTER'S PROGRAMS - MASTER OF HUMAN RIGHTS FT	PER PROG./YEAR	Yr. 1	\$16,107.88	\$16,752.20	4.00%
MASTER'S PROGRAMS - MASTER OF HUMAN RIGHTS PT	PER PROG./YEAR	Yrs. 1, 2	\$8,053.94	\$8,376.10	4.00%
MASTER'S PROGRAMS - (OTHER) FT	PER PROG./YEAR	Yr. 1	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - (OTHER) PT	PER PROG./YEAR	Yrs. 1, 2	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - APPLIED HUMAN NUTRITION	PER PROG./YEAR	Yr. 1	\$18,608.84	\$19,353.20	4.00%
MASTER'S PROGRAMS - ARCHITECTURE FT	PER PROG./YEAR	Yrs. 1, 2, 3 (as applicable)	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - CITY PLANNING FT	PER PROG./YEAR	Yrs. 1, 2	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - FINE ARTS FT	PER PROG./YEAR	Yrs. 1, 2	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - INTERIOR DESIGN FT	PER PROG./YEAR	Yrs. 1, 2	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - NATURAL RESOURCES MANAGEMENT FT	PER PROG./YEAR	Yrs. 1, 2	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - NURSING FT	PER PROG./YEAR	Yrs. 1, 2	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - SCHOOL PSYCHOLOGY FT	PER PROG./YEAR	Yrs. 1, 2	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - LANDSCAPE ARCHITECTURE FT	PER PROG./YEAR	Yrs. 1, 2, 3 (as applicable)	\$13,819.92	\$14,372.72	4.00%
MASTER'S PROGRAMS - ARCHITECTURE PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - CITY PLANNING PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - FINE ARTS PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - INTERIOR DESIGN PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - NATURAL RESOURCES MANAGEMENT PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - NURSING PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - SCHOOL PSYCHOLOGY PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - LANDSCAPE ARCHITECTURE PT	PER PROG./YEAR	Yrs. 1, 2, 3, 4, 5, 6 (as applicable)	\$6,909.96	\$7,186.36	4.00%
MASTER'S PROGRAMS - MBA	PER CR. HR.	--	\$836.20	\$869.65	4.00%
MASTER'S PROGRAMS - MBA FT (effective 2025-2026)	PER PROG./YEAR	Yrs. 1, 2	\$25,874.60	\$26,909.60	4.00%
MASTER'S PROGRAMS - MBA PT (effective 2025-2026)	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$12,937.30	\$13,454.80	4.00%
MASTER'S PROGRAMS - M.DENT. ORAL & MAXILLOFACIAL SURGERY	PER PROG./YEAR	Yrs. 1, 2, 3, 4	\$59,917.94	\$62,314.66	4.00%
MASTER'S PROGRAMS - M.DENT. ORTHODONTICS & DENTOFACIAL ORTHOPEDICS	PER PROG./YEAR	Yrs. 1, 2, 3	\$95,831.76	\$99,665.02	4.00%
MASTER'S PROGRAMS - M.DENT. PEDIATRIC DENTISTRY	PER PROG./YEAR	Yrs. 1, 2, 3	\$70,869.88	\$73,704.68	4.00%
MASTER'S PROGRAMS - M.DENT. PERIODONTICS	PER PROG./YEAR	Yrs. 1, 2, 3	\$37,188.34	\$38,675.86	4.00%
MASTER'S PROGRAMS - M.DENT. PROSTHODONTICS	PER PROG./YEAR	Yrs. 1, 2, 3	\$83,560.34	\$86,902.75	4.00%

* International tuition represents domestic tuition fees plus an international differential surcharge assessed to international students.

* A graduate continuing fee is assessed in each academic term not assessed tuition fees (program fees or per credit hour tuition).

Attachment 1: 2026-27 Domestic and International Tuition and Assessment Schedule by Program and 2026-27 University Wide Fees

Program Type - Name	Fee Rate	Program Fees (Yr. of Assessment)	FEE 2025-26	FEE 2026-27	% Inc.
INTERNATIONAL TUITION *					
UNDERGRADUATE					
AGRICULTURAL & FOOD SCIENCES	PER CR. HR.	--	\$748.23	\$808.09	8.00%
AGRICULTURE DIPLOMA	PER CR. HR.	--	\$444.41	\$479.96	8.00%
ARCHITECTURE	PER CR. HR.	--	\$700.01	\$756.01	8.00%
ARTS	PER CR. HR.	--	\$638.18	\$689.23	8.00%
COLLEGE OF MEDICINE - COURSES	PER CR. HR.	--	\$924.23	\$998.17	8.00%
COLLEGE OF COMMUNITY & GLOBAL HEALTH	PER CR. HR.	--	\$707.51	\$764.11	8.00%
EDUCATION	PER CR. HR.	--	\$695.84	\$751.51	8.00%
ENGINEERING	PER CR. HR.	--	\$632.81	\$683.43	8.00%
ENVIRONMENT EARTH & RESOURCES	PER CR. HR.	--	\$744.44	\$804.00	8.00%
FACULTY OF HEALTH SCIENCES	PER CR. HR.	--	\$707.51	\$764.11	8.00%
KINESIOLOGY & RECREATION MGMT	PER CR. HR.	--	\$724.32	\$782.27	8.00%
LAW: CANADIAN PRIVATE AND PUBLIC LAW MICRO-DIPLOMA	PER PROG./YEAR	Yr. 1	\$44,000.00	\$47,520.00	8.00%
LAW: JD	PER PROG./YEAR	Each Year	\$33,519.00	\$36,200.52	8.00%
MANAGEMENT	PER CR. HR.	--	\$829.33	\$895.68	8.00%
REHABILITATION SCIENCES	PER CR. HR.	--	\$623.07	\$672.92	8.00%
MUSIC (DESAUTELS FACULTY)	PER CR. HR.	--	\$710.47	\$767.31	8.00%
NURSING	PER CR. HR.	--	\$669.65	\$723.22	8.00%
PHARMACY - PHARM.D.	PER PROG./YEAR	Each Year	\$15,811.54	\$0.00	-100.00%
POST GRADUATE MEDICAL EDUCATION (PGME) TUITION(UG): 12 MONTHS (prorated for 3,6,9 month terms)	PER PROGRAM	--	\$5,322.31	\$5,748.09	8.00%
SCHOOL OF ART	PER CR. HR.	--	\$764.13	\$825.26	8.00%
SCIENCE	PER CR. HR.	--	\$744.44	\$804.00	8.00%
SOCIAL WORK	PER CR. HR.	--	\$731.44	\$789.96	8.00%

*International tuition represents domestic tuition fees plus an international differential surcharge assessed to international students.

Attachment 1: 2026-27 Domestic and International Tuition and Assessment Schedule by Program and 2026-27 University Wide Fees

Program Type - Name	Fee Rate	Program Fees (Yr. of Assessment)	FEE 2025-26	FEE 2026-27	% Inc.
UNIVERSITY WIDE FEES					
DISTANCE SURCHARGE (ADDED TO PER CREDIT HOUR RATE)	PER CR.HR.		\$25.01	\$0.00	-100.00%
LABORATORY FEE - LAB I	PER LAB COURSE		\$41.40	\$60.00	44.93%
LABORATORY FEE - LAB II	PER LAB COURSE		\$67.28	\$90.00	33.77%
LABORATORY FEE - LAB III	PER LAB COURSE		\$98.33	\$120.00	22.04%
LABORATORY FEE - LAB IV	PER LAB COURSE		variable	\$150.00	n/a
LIBRARY FEE (F/W)	PER TERM		\$27.85	\$28.96	4.00%
LIBRARY FEE (S)	PER TERM		\$13.92	\$14.48	4.00%
RECREATION FEE (FALL/ WINTER) FT	PER TERM		\$105.73	\$109.96	4.00%
RECREATION FEE (FALL/WINTER) PT	PER TERM		\$79.28	\$82.45	4.00%
RECREATION FEE (SUMMER)	PER TERM		\$79.28	\$82.45	4.00%
REGISTRATION FEE (F/W)	PER TERM		\$27.85	\$28.96	4.00%
REGISTRATION FEE (S)	PER TERM		\$13.92	\$14.48	4.00%
STUDENT SERVICES FEE (F/W)	PER TERM		\$27.85	\$28.96	4.00%
STUDENT SERVICES FEE (S)	PER TERM		\$13.92	\$14.48	4.00%
TECHNOLOGY FEE (F/W)	PER TERM			\$132.26	n/a
TECHNOLOGY FEE (S)	PER TERM			\$66.13	n/a
TECHNOLOGY FEE (UG)	PER CR. HR.		\$7.91	\$0.00	-100.00%
TECHNOLOGY FEE (GRAD)	PER CR. HR.		\$7.91	\$0.00	-100.00%
TECHNOLOGY FEE (UG FT -PRGM RATE)	FALL/WINTER		\$118.68	\$0.00	-100.00%
TECHNOLOGY FEE (GRAD FT -PRGM RATE)	FALL/WINTER		\$118.68	\$0.00	-100.00%
TECHNOLOGY FEE (PT -PRGM RATE)	FALL/WINTER		\$59.34	\$0.00	-100.00%

Attachment 2: 2026-27 Unit-Specific Course Fees

Program Type - Name	FEE 2025-26	FEE 2026-27	Fee Rate	% Inc.
ARCHITECTURE - ARCG 7090 - LEED Core Concepts and Strategies	\$50.00	\$50.00	PER COURSE	0.00%
ARCHITECTURE - ARCG 7150/7250/7350 - Cooperative Education/ Integrated Work Term 1/2/3	\$399.70	\$415.69	PER CO-OP TERM	4.00%
ARCHITECTURE - Architecture Student Innovation and Enrichment Fund (F/W) - UG/GRAD	\$233.44	\$233.44	PER TERM	0.00%
ARCHITECTURE - EVDS 2100 - Urban Media Lab	\$350.00	\$350.00	PER COURSE	0.00%
ARCHITECTURE - EVDS 3800/3900/4800/4900 - Cooperative Education/ Integrated Work Term 1/2/3/4	\$399.70	\$415.69	PER CO-OP TERM	4.00%
ARCHITECTURE - LARC 7570 - LA Practice	\$35.00	\$35.00	PER COURSE	0.00%
ART, SCHOOL OF - SCHOOL OF ART STUDIO ENHANCEMENT AND TECHNOLOGY FEE (FALL/ WINTER TERM)	\$55.50	\$57.40	PER TERM	3.42%
ART, SCHOOL OF - SCHOOL OF ART STUDIO ENHANCEMENT AND TECHNOLOGY FEE (SUMMER TERM)	\$27.75	\$28.70	PER TERM	3.42%
ARTS - ARTS 3010/3020/3030 - Arts Co-operative Option 1/2/3	\$863.45	\$897.99	PER CO-OP TERM	4.00%
ARTS - POLS 7800/7810 - MPA Co-operative Education Term 1/2	\$413.69	\$430.24	PER CO-OP TERM	4.00%
ENVIRONMENT, EARTH & RESOURCES - ENVR 3400 - Introduction to Environment and Health	\$0.00	\$0.00	PER COURSE	n/a
ENVIRONMENT, EARTH & RESOURCES - ENVR 3980 - Coop Work Term 1	\$709.16	\$737.53	PER CO-OP TERM	4.00%
ENGINEERING - ENG 4012 - IEEQ Co-op Assignment	\$445.05	\$462.85	PER CO-OP TERM	4.00%
ENGINEERING - ENG 4800/4810/4820/4830/4840 - Co-operative Work 1/2/3/4/5	\$445.05	\$462.85	PER CO-OP TERM	4.00%
ENGINEERING - ENG 7800 - Biosystems M.Eng. Co-op/IIP Work Term	\$445.05	\$462.85	PER CO-OP TERM	4.00%
ENGINEERING - ENG 4100 - Contemporary Topics in Engineering Practice	n/a	\$100.00	PER COURSE	NEW
AGRICULTURAL & FOOD SCIENCES - AGRI 2002/3002/4002 - Agricultural and Food Sciences Cooperative Education Work Term 1/2/3	\$796.70	\$796.70	PER CO-OP TERM	0.00%
AGRICULTURAL & FOOD SCIENCES - ANSC 0670 - Beef Cattle Production and Mgmt	\$10.00	\$10.00	PER COURSE	0.00%
AGRICULTURAL & FOOD SCIENCES - DAGR 0990 - Farm Management Project 2	\$215.00	\$223.60	PER COURSE	4.00%
AGRICULTURAL & FOOD SCIENCES - BIOE 3900 - Engineering Design 2	n/a	\$10.00	PER COURSE	NEW
KINESIOLOGY & RECREATION MANAGEMENT - KPER 1500 - Foundations of Physical Education and Kinesiology	\$53.04	\$55.16	PER COURSE	4.00%
KINESIOLOGY & RECREATION MANAGEMENT - PHED 2742 - Group Fitness and Leadership	\$23.28	\$24.21	PER COURSE	3.99%
KINESIOLOGY & RECREATION MANAGEMENT - PHED 3102 - Indigenous Song and Dance	\$30.39	\$31.61	PER COURSE	4.01%
KINESIOLOGY & RECREATION MANAGEMENT - KIN 2200 - Basic Trauma and Life Support	n/a	\$200.00	PER COURSE	NEW
KINESIOLOGY & RECREATION MANAGEMENT - KIN 2750 - Athletic Therapy Skills	n/a	\$150.00	PER COURSE	NEW
KINESIOLOGY & RECREATION MANAGEMENT - KIN 3160 - Pathology and Sport Medicine	n/a	\$100.00	PER COURSE	NEW
KINESIOLOGY & RECREATION MANAGEMENT - REC 3072 - Community Development Principles	n/a	\$40.00	PER COURSE	NEW
KINESIOLOGY & RECREATION MANAGEMENT - REC 4330 - Advanced Biomechanics	\$67.28	\$177.00	PER COURSE	163.08%
GRADUATE STUDIES - Collaborative PhD (UM Partner) (F/W)	\$675.00	\$800.00	PER TERM	18.52%
GRADUATE STUDIES - Continuing Fee (F/W/S)	\$675.00	\$800.00	PER TERM	18.52%

Attachment 2: 2026-27 Unit-Specific Course Fees

Program Type - Name	FEE 2025-26	FEE 2026-27	Fee Rate	% Inc.
HEALTH SCIENCES - Dental Hygiene Clinic and Lab Fee (YR 1)	\$6,193.73	\$6,441.48	ANNUAL	4.00%
HEALTH SCIENCES - Dental Hygiene Clinic and Lab Fee (YR 2)	\$4,964.41	\$5,162.99	ANNUAL	4.00%
HEALTH SCIENCES - Dental Hygiene Clinic and Lab Fee (All Years)	\$5,579.07	\$5,802.23	ANNUAL	4.00%
HEALTH SCIENCES - Dental Hygiene Clinical Instrument Fee (Yr 1)	\$10,345.65	\$10,759.48	ANNUAL	4.00%
HEALTH SCIENCES - Dental Hygiene Clinical Instrument Fee (Yr 1) - PST	\$724.20	\$753.17	ANNUAL	4.00%
HEALTH SCIENCES - Dental Hygiene E-textbook Fee (YR 1 + 2)	\$2,479.95	\$2,579.15	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD B.Sc.(Dent) ORLB 1500/2500	\$1,336.86	\$1,336.86	PER COURSE	0.00%
HEALTH SCIENCES - Dentistry DMD Clinic and Lab Fee (YR 1)	\$13,499.92	\$14,039.92	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinic and Lab Fee (YR 2)	\$16,778.19	\$17,449.32	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinic and Lab Fee (YR 3)	\$8,966.19	\$9,324.84	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinic and Lab Fee (YR 4)	\$4,844.71	\$5,038.50	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinic and Lab Fee (All Years)	\$10,844.82	\$11,278.61	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinical Instrument Fee (Yr 1)	\$16,740.93	\$17,410.57	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinical Instrument Fee (Yr 1) - PST	\$1,171.87	\$1,218.74	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinical Instrument Fee (Yr 2)	\$5,023.99	\$5,224.95	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD Clinical Instrument Fee (Yr 2) - PST	\$351.68	\$365.75	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry DMD E-textbook Fee (YR 1-4)	\$1,583.74	\$1,647.09	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry IDDP Clinic and Lab Fee (YR 1)	\$15,487.69	\$16,107.20	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry IDDP Clinic and Lab Fee (YR 2)	\$7,296.69	\$7,588.56	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry IDDP Clinic and Lab Fee (All years)	\$10,844.82	\$11,278.61	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry IDDP Clinical Instrument Fee (Yr 1)	\$17,155.73	\$17,841.96	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry IDDP Clinical Instrument Fee (Yr 1) - PST	\$1,200.90	\$1,248.94	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry IDDP E-textbook Fee (YR 1 + 2)	\$3,207.03	\$3,335.31	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry MDent Oral & Max. Surgery - Clinic and Lab Fee	\$3,458.34	\$3,596.67	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry MDent Periodontics - Clinic & Lab Fee	\$3,458.34	\$3,596.67	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry MDent Pediatrics - Clinic & Lab Fee	\$3,458.34	\$3,596.67	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry MDent Ortho. & Dent. Orthopedics - Clinic & Lab Fee	\$3,458.34	\$3,596.67	ANNUAL	4.00%
HEALTH SCIENCES - Dentistry MDent Prosthodontics - Clinic & Lab Fee	\$3,458.34	\$3,596.67	ANNUAL	4.00%
HEALTH SCIENCES - HYGN 2314 - Dental Hygiene Theory and Practice III	\$193.08	\$200.80	PER COURSE	4.00%
HEALTH SCIENCES - HEAL 4640 - Mechanisms of Disease 3	\$186.70	\$194.16	PER COURSE	4.00%
HEALTH SCIENCES - NURS 0500 - PREP FOR PROF PRACTICE	\$167.39	\$174.09	PER COURSE	4.00%
HEALTH SCIENCES - NURS 2540/2542/3540/3542/4530/4570 - Nursing Clinical and Simulation Fee	\$409.37	\$425.74	PER COURSE	4.00%
HEALTH SCIENCES - NURS 2530 Nursing Skills 1	\$98.33	\$173.00	PER COURSE	75.94%
HEALTH SCIENCES - NURS 2532 Nursing Skills 2	\$98.33	\$219.00	PER COURSE	122.72%
HEALTH SCIENCES - NURS 3530 Nursing Skills 3	\$98.33	\$161.00	PER COURSE	63.73%
HEALTH SCIENCES - Midwifery MDFY 2040 Normal Childbearing Skills	n/a	\$394.00	PER COURSE	NEW
HEALTH SCIENCES - Midwifery MDYF 3010/4010 Advanced Clinical Skills I and II	n/a	\$81.00	PER COURSE	NEW
HEALTH SCIENCES - Midwifery Clinical Fee, Yr 2, 3, and 4	\$1,892.90	\$2,025.40	ANNUAL	7.00%
HEALTH SCIENCES - PHRM 3110 - Pharmacy Skills Lab	\$641.84	\$667.51	PER COURSE	4.00%
HEALTH SCIENCES - PHARMACY CLINICAL FEE - PHARM.D.	\$3,600.00	\$3,744.00	ANNUAL	4.00%
HEALTH SCIENCES - UGME B.Sc.(Med.) - Int'l UGME 1500/2500	\$1,173.34	\$1,220.27	PER COURSE	4.00%
HEALTH SCIENCES - UGME B.Sc.(Med.) UGME 1500/2500	\$505.81	\$526.04	PER COURSE	4.00%
HEALTH SCIENCES - UGME 4500 Clinical Elective	\$101.32	\$105.37	PER COURSE	4.00%
HEALTH SCIENCES - PHGY 5012 - Laboratory Physiology and Pathophysiology	\$134.74	n/a	PER COURSE	n/a
HEALTH SCIENCES - UGME/MPAS - Medicine Simulation Fee	\$55.67	\$57.90	ANNUAL	4.01%

Attachment 2: 2026-27 Unit-Specific Course Fees

Program Type - Name	FEE 2025-26	FEE 2026-27	Fee Rate	% Inc.
HEALTH SCIENCES - BRT (including degree completion program)/MOT/MPT - Rehabilitation Sciences Simulation Fee	\$14.19	\$14.76	ANNUAL	4.02%
LAW - Law Clinical/Exam Fee	\$281.00	\$292.24	ANNUAL	4.00%
LAW - MHR Practicum Placement Fee	\$544.00	\$565.76	PER COURSE	4.00%
LAW - Canadian Private and Public Law Micro-diploma Continuing Fee	\$7,500.00	\$7,800.00	Annual	4.00%
MANAGEMENT - IDM 2982/3982/4982 - Co-op Work Term 1/2/3	\$901.26	\$937.31	PER CO-OP TERM	4.00%
MANAGEMENT - SCM 7050/7052 - Co-op/Applied Project in Supply Chain Management and Logistics	\$5,304.38	\$5,516.56	PER COURSE	4.00%
MANAGEMENT - IDM 7140 - MBA/MFIN Co-operative Education Fee	\$5,304.38	\$5,516.56	PER COURSE	4.00%
MUSIC - MUSC 1400/2400/3470/4160/4470/5400 - Major Practical Study	\$580.00	\$600.00	PER COURSE	3.45%
MUSIC - MUSC 1460/2480/3480/4480 - Minor Practical Study	\$273.00	\$282.00	PER COURSE	3.30%
MUSIC - MUSC 3690 - Percussion Techniques	\$32.00	\$33.00	PER COURSE	3.13%
MUSIC - MUSC 3780 - Woodwind Techniques	\$111.00	\$114.50	PER COURSE	3.15%
MUSIC - MUSC 3790 - Brass Techniques	\$111.00	\$114.50	PER COURSE	3.15%
MUSIC - MUSC 3800 - String Techniques	\$111.00	\$114.50	PER COURSE	3.15%
MUSIC - MUSC 3894 - Guitar Techniques	\$111.00	\$114.50	PER COURSE	3.15%
MUSIC - MUSC 4752 - Elementary and Middle Years Choral Methods	\$25.50	\$26.00	PER COURSE	1.96%
MUSIC - MUSC 4762 - Senior Years and Community Choral Methods	\$32.00	\$33.00	PER COURSE	3.13%
MUSIC - MUSC 4894 - Advanced Guitar Techniques	\$111.00	\$114.50	PER COURSE	3.15%
MUSIC - MUSC 7400/7410 - Major Practical Study 1/2	\$580.00	\$600.00	PER COURSE	3.45%
SCIENCE - SCI 2980/2990 - Science Internship	\$621.60	\$646.46	PER CO-OP TERM	4.00%
SCIENCE - (Various Courses) - Work Term	\$621.60	\$710.80	PER CO-OP TERM	14.35%
SCIENCE - COMP 7600/7800/7900 - Graduate Workterm I/II/III	\$621.60	\$710.80	PER CO-OP TERM	14.35%
SOCIAL WORK - SWRK 3150/3240/4120/4350 Field Instruction 1 and 2	n/a	\$40.00	PER COURSE	NEW
SOCIAL WORK - SWRK 7006 Field Practice	n/a	\$40.00	PER COURSE	NEW
SOCIAL WORK - SWRK 7180 Advanced Field Practice	n/a	\$40.00	PER COURSE	NEW

Board of Governors Submission

(and consideration by Finance and Infrastructure Committee)

AGENDA ITEM:

2026-2027 Annual Budget – All Funds

RECOMMENDATION:

THAT the Board of Governors approves an annual budget, encompassing all funds, for the year ending March 31, 2027, that includes:

- Total revenues of \$1,229,498,000;
- Total expenses of \$1,201,225,000;
- Balanced general operating budget; and
- Capital spending plan of \$167,650,000.

PURPOSE and KEY CONSIDERATIONS:

Section 3(a)(ii) of the Terms of Reference for the Finance and Infrastructure Committee (FIC) requires FIC to review the annual operating and capital budgets and to recommend approval to the Board.

The 2026-27 Budget aligns with the University's 2024–2029 Strategic Plan, *MomentUM: Leading Change Together*, and allocates resources to support institutional priorities while responding to a constrained financial environment. The budget includes a balanced general operating budget.

The consolidated all-funds budget shows a planned surplus under Public Sector Accounting Standards of \$50,502,000, including endowed donations. This result should not be interpreted as unrestricted operating capacity, as it reflects accounting treatment, timing differences between recognition of revenues and related expenditures, and activity in restricted and non-operating funds.

The accompanying multi-year projection is provided for information and as a planning tool. It indicates that expenditure growth is expected to outpace revenue growth over the next three years, reinforcing the need for continued proactive planning, prioritization, and cost management. Recent changes to the budget model and carryover process, together with the University's strong balance sheet, better position the institution to manage this environment.

EXECUTIVE SUMMARY and BACKGROUND:

The 2026-27 Budget advances the strategic priorities outlined in the University's 2024–2029 Strategic Plan while responding to ongoing financial pressures. The budget has been developed in an environment characterized by:

- declining international enrolment revenue driven by federal limits on study permits;
- domestic enrolment growth that does not fully offset the loss of international tuition revenue or the cost of delivering academic programming;
- provincial grant growth that does not fully keep pace with cost escalation;
- tuition constraints in long-established programs;
- wage, inflationary, and other contract cost pressures; and
- growing capital and deferred maintenance needs without sufficient dedicated funding.

Against this backdrop, the 2026-27 budget includes:

- Balanced operating budget;
- All Funds surplus of \$50.5 million (including endowed donations of \$22.2 million);
- All Funds Budget includes:
 - Core operating activities (academic programming and support services, broadly shared ancillary services);
 - Non-operating activities (sponsored research, funds for special purposes like the provision of healthcare in Northern communities);
 - Capital asset funding and amortization expenses; and
 - Endowed donations and restricted trust accounts.

Under Public Sector Accounting Standards, the consolidated budget shows a surplus of \$28.2 million before endowed donations and remeasurement gains, driven primarily by timing differences between revenue recognition and the related expense obligations. Including endowed donations, the consolidated surplus is \$50.5 million. This does not equate to unrestricted operating funds available for general institutional use.

Financial Highlights of the 2026-27 All Funds Budget (attachment 1 – 1a and 1b):

Operating Activities (attachment 1 - 1b):

Operating revenue for 2026-27 is budgeted at \$858.5 million. Revenue sources are comprised of approximately 55% from the Provincial grant, 31% from tuition revenue and 14% from ancillary services, investment income and other external revenue sources. Approximately 86% of operating revenue is regulated by the province.

Operating expenditures are directed primarily to academic programming (63%), student services and supports (5%), and facilities operations and maintenance costs (10%), and other institutional support functions, including human resources, information technology, libraries, and related central services (approximately 21%).

The operating budget is balanced after planned net transfers of \$16.274 million.

Key Operating Assumptions:

Included in the Operating Budget for 2026-27:

- Provincial Operating Grant: \$433.0 million, an increase of \$8.5 million (2.0%); Targeted Provincial Funding: increase of \$117 thousand in addition to the base provincial operating grant
- Tuition revenue: total of \$266.0 million, an increase of \$10.5 million (4.1%), driven by approved tuition rate increases and enrolment assumptions:

- Rate Increases:
 - 4% for domestic and international graduate tuition
 - 4% for domestic undergraduate tuition
 - 8% for international undergraduate tuition
- Enrolment projections
 - Decrease in international undergraduate students of 9.4%
 - Increase in domestic undergraduate students of 3%
 - No change in the graduate student enrolment from 2025-26
- Salary increases aligned with collective agreement settlements and estimates included for any agreements outstanding as at March 31, 2026
- Inflationary and contractual increases in materials, supplies, services, and software. Deferred maintenance funding from the Province is \$4.5 million, no change from the prior year, as per their direction in the provincial funding letter

Key Investments in the 2026-27 Operating Budget (attachment 1 – 1d):

People and students

- continued investment in scholarships, bursaries, and student financial aid;
- continued investment in graduate student financial support to maintain competitive stipends;
- international student bursary support;
- permanent budget investment to supply menstrual products;
- investment in Open Educational Resources; and
- support for increasing wage costs.

Academic and research priorities

- health program expansions aligned with workforce demand;
- support for teaching and research capacity in Quantum technologies and Aerospace;
- support for the UM Research Grant Program; and
- continued funding for Comprehensive Team Grants.

Institutional infrastructure and operations

- institutional IT (Information Technology) software contract increases and critical hardware upgrades;
- material, supply, and service cost increases in operations and maintenance;
- increased investment to improve cleaning services;
- new Provincial Sales Tax on cloud based software solutions including Library subscriptions;
- investment in deferred maintenance, learning spaces, and accessibility;
- resources to mitigate and manage the University's electrical needs; and
- operating support for key institutional infrastructure, including the Concert Hall.

Institutional transformation

- strategic and transformative operational initiatives intended to improve efficiency, reduce costs, standardize selected administrative supports across faculties, and better align resources across the institution;
- support for implementation priorities such as the Indigenous Identity project and Climate Action Plan project management; and
- limited contingency funding to respond to emerging priorities.

Strategies Supporting a Balanced Operating Budget:

Measures used to support a balanced general operating budget in 2026-27 are intended to improve budget realism, better align resources with current conditions, and preserve flexibility where possible within a tighter operating environment. These measures include:

- budgeting for normal staff turnover and planned vacancies;
- realigning selected budgets to better reflect recent expenditure patterns;
- refining enrolment assumptions to better align budgeted tuition revenue with observed trends;
- reducing the overhead rate applied to Central Support Unit budgets through the budget model in order to direct more resources to academic programming;
- targeted budget adjustments within the faculty allocation model to moderate uneven impacts of international enrolment decline; and
- time-limited strategic investments in selected faculties to support transition and adjustment.

The University Fund also plays an important role in supporting the operating budget and strategic priorities. For 2026-27, \$24.5 million is available from University Fund sources, including \$22.176 million in investment income and \$2.289 million from ancillary services overhead and other sources. Those funds support academic budget allocations and a range of strategic initiatives across student support, research, infrastructure, and operational excellence.

Non-Operating Activities (attachment 1 – 1b):

Non-operating revenue for 2026-27 is budgeted at \$370.9 million and non-operating expenses at \$358.9 million, resulting in net revenue of \$12.0 million before non-operating allocations and transfers. Together with endowed donations, this contributes to the consolidated all-funds annual surplus under Public Sector Accounting Standards of \$50.5 million. This result should not be interpreted as unrestricted operating capacity, as much of this activity relates to research, special purpose funds, and other restricted funding where revenues may be recognized in advance of the related expenditures. It also indicates that the University's broader financial position remains stable while the operating environment becomes more constrained.

Non-operating revenue is budgeted to increase by \$48.0 million over the prior-year budget. Significant changes include:

- \$10.8 million increase in provincial grants, primarily driven by a \$5.9 million increase in Canada Foundation for Innovation (CFI) matching funds and \$3.8 million of the Bannatyne campus daycare.
- \$35.6 million increase in federal and other government grants for research activities, equipment and infrastructure.
- \$8.8 million increase in non-government grants, including \$7.2 million from Western Grains Research Foundation for the construction of the Prairie Crops and Soils Research Facility, and \$1.3 million of additional funding for research-related activities.
- \$10.5 million decrease in non-endowed donations over the 2025-26 budget. Non-endowed donations fluctuate from year-to-year.

Capital Budget (attachment 1 – 1f)

The 2026-27 capital spending plan is \$167.6 million and is funded through a combination of dedicated provincial and federal grants, donations, and internal sources. For 2026-27, the majority of capital spending will be internally sourced via transfers from capital provisions (\$79.4 million). Capital grants and funding through promissory notes from the Province of Manitoba (\$34 million), the Federal government, and other research-related grants (\$31 million), as well as non-government grants and donations, will support the remaining capital spend. The capital plan is informed by Building Bold: UM's Capital Plan for People, Place and Possibility and supports essential infrastructure renewal, strategic academic priorities, and deferred maintenance needs. Given limited dedicated capital funding, investments continue to be prioritized carefully based on risk, compliance, asset condition, and strategic alignment.

Multi-year Financial Projections (attachment 1 – 1e)

The multi-year projection provides a longer-term lens on the University's financial outlook and supports proactive strategic planning to ensure long-term financial sustainability.

As experienced in the 2025-26 fiscal year and projected for future budget years, revenue growth will be outpaced by expenditure growth. To respond to this trajectory, the University will continue to:

- Align budgets more closely with actual expenditure patterns;
- Prioritize strategic enrolment management, retention, and student success initiatives;
- Explore institution-wide initiatives to improve efficiency and reduce costs;
- Use the budget model to better align resources with institutional needs and changing enrolment patterns; and
- Support units in implementing multi-year mitigation strategies where required.

RESOURCE REQUIREMENTS and IMPLICATIONS:

This budget outlines the anticipated financial resource requirements for the 2026-27 budget year.

CONNECTION TO THE UNIVERSITY STRATEGIC PLAN:

The 2026-27 Budget supports the implementation of the University's 2024–2029 Strategic Plan, MomentUM: Leading Change Together, by directing resources to the advancement of its three strategic themes: Creating knowledge that matters; Empowering learners; and Reimagining engagement.

The budget also supports the University's commitments under UM's Truth and Reconciliation Framework: Time for Action and its role in advancing priorities reflected in Manitoba's Economic Development Strategy and Innovation and Prosperity Report: Charting a Sovereign, Value-Added Future for Manitoba.

RISKS and OPPORTUNITIES:

Primary Risk: International Enrolment Uncertainty

The primary risk to the 2026-27 budget and multi-year financial outlook is continued uncertainty in international student enrolment. Office of Institutional Analysis projections have informed international enrolment projections, which also incorporate the impacts of International College of Manitoba (ICM) declining enrolments. Declines in first-year international enrolment experienced in 2024-25 and 2025-26, and projected for 2026-27, are factored in and have a multi-year financial impact as smaller cohorts progress through their programs over three to four years.

In 2026-27, the UM has planned for an additional 20% decline in first-year international students and an overall decline of 9.4% in international undergraduate students over the Fall 2025 actual enrolment.

International graduate student enrolment was also impacted in Fall 2025 by changing Federal policy, and decreases were experienced. For 2026-27, no change in graduate enrolment over 2025-26 has been projected. There is a risk that it could decline by 2.5%; however, the revenue impact is less significant than that of undergraduate students and can be managed by contingencies in the budget.

Sensitivity Analysis

- A 1% change in overall enrolment (up or down) results in an approximate \$2.6 million change in tuition revenue.
- A 1% change in international undergraduate enrolment alone results in a change of approximately \$850,000.
- A 1% change in graduate revenue results in a change of approximately \$237,000.

The University will continue to monitor enrolment closely to determine whether mid-year mitigation strategies are needed. Recruitment and retention initiatives will be key strategic levers in responding to enrolment pressures.

Offsetting Strengths

While the budget outlook is challenging, the University is well-positioned to plan proactively and respond in a measured way because:

- preliminary budget information has already been shared with faculties and units, enabling earlier planning and action;
- a multi-year planning approach is being used, providing time for central administration and academic units to develop and implement mitigation strategies;
- the University maintains a Fiscal Stabilization Fund of \$30.2 million, which may be drawn upon to address revenue shortfalls or unexpected costs;
- revised budget model and carryover rules support more accurate budgeting and proactive resource management at the unit level; and
- the University is guided by strong institutional governance and long-term strategic planning.

Inflation and External Cost Pressures

Inflation in Manitoba is trending downward but remains elevated compared to historical norms. Recent United States tariff announcements and corresponding Canadian measures could add cost pressures to certain goods and services.

The University is working proactively with vendors to identify tariff-free options and manage expenses wherever possible.

CONSULTATION:

The 2026-27 planning and budget development process involved consultation with Academic, Ancillary and Central Unit leaders and support staff. The process was guided by the Provost and Vice-President (Academic) and the Vice-President (Administration), and included meetings with the Vice-Presidents, the Central Unit Allocations Committee (CUAC), the President's Budget Advisory Committee (BAC), and the Deans' and Directors' Council, which, along with analysis, review and information on the institutional financial position from the Financial Planning Office and Financial Services, form the basis of this submission.

ROUTING TO THE BOARD OF GOVERNORS:

Submission approved by:

<u>Name/Signature</u>	<u>Title</u>	<u>Date</u>
Lucile Griffiths <i>L. Griffiths</i>	Associate Vice-President (Finance)	2026-04-09
Naomi Andrew <i>Naomi Andrew</i>	Vice-President (Administration)	2026-04-09
Michael Bennaroch <i>M. Bennaroch</i>	President and Vice- Chancellor	2026-04-09
Finance and Infrastructure Committee		2026-04-13

SUBMISSION PREPARED BY: Shelley Hopkins, Executive Director, Financial Planning and Budgeting

ATTACHMENTS:

- Attachment 1 – 2026-27 Annual Budget
- Attachment 2 – 2026-27 Provincial Funding Letter

Attachment 1a

UNIVERSITY OF MANITOBA

Statement of Operations

Original Budget - All Funds for the year ending March 31, 2027

(in thousands of dollars)

	Budget 2026-27	Budget 2025-26	Projection 2025-26 *
Revenue			
Provincial Grants	\$ 543,256	\$ 524,672	\$ 544,261
Tuition and Related Fees	266,035	255,521	255,808
Federal and Other Government Grants	167,966	131,114	158,978
Non-Government Grants	82,907	74,410	75,023
Investment Income	71,697	67,703	82,700
Ancillary Services	38,048	36,454	37,670
Sales of Goods and Services	41,251	39,711	42,490
Non-Endowed Donations	9,577	19,914	16,815
Other Income	8,762	8,081	14,806
Investment Loss on Government Business Enterprise			(1,800)
	1,229,498	1,157,580	1,226,751
Expense			
Instruction	524,199	504,203	491,031
Sponsored Research	173,880	162,846	170,160
Facilities	143,668	139,617	143,697
Special Purpose and Trust	108,533	112,443	119,143
Administration	45,566	43,052	41,644
Academic and Research Support	47,251	44,811	39,362
Libraries	37,148	35,337	34,198
Student Services	43,212	42,183	41,735
Information Technology	35,579	38,505	36,017
Ancillary Services	24,486	22,850	24,958
External Relations	17,703	15,945	16,575
	1,201,225	1,161,792	1,158,520
Net Revenue (Expense)	28,274	(4,212)	68,231
Endowed Donations	22,228	22,808	35,000
Annual Surplus	50,502	18,596	103,231
Remeasurement Gains	14,297	32,417	(113,452)
Total Increase to Accumulated Surplus and Remeasurement Gains	\$ 64,799	\$ 51,013	\$ (10,221)

*Projection of actual results as prepared at November 30, 2025

Attachment 1b

UNIVERSITY OF MANITOBA

Statement of Operations

Original Budget - All Funds (separated into Operating and Non-Operating Activities) for the year ending March 31, 2027

(in thousands of dollars)

	All Funds		Operating Activities		Non-Operating Activities	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
REVENUE						
Provincial Grants	543,256	524,672	468,876	461,147	74,381	63,526
Tuition and Related Fees	266,035	255,521	266,035	255,521	-	-
Federal and Other Government Grants	167,966	131,114	13,798	12,560	154,168	118,554
Non-Government Grants	82,907	74,410	7,063	7,410	75,844	67,000
Investment Income	71,697	67,703	22,176	21,024	49,520	46,678
Ancillary	38,048	36,454	38,048	36,454	-	-
Sales of Goods and Services	41,251	39,711	38,142	36,602	3,109	3,109
Non-Endowed Donations	9,577	19,914	1,373	1,090	8,203	18,823
Other Income	8,762	8,081	3,062	2,881	5,700	5,200
Total Revenue	1,229,498	1,157,580	858,573	834,690	370,925	322,890
EXPENSES						
Compensation Expenses	710,854	687,253	645,364	623,887	65,490	63,366
Non-Compensation Expenses	418,139	405,268	196,935	189,046	221,204	216,222
Amortization of Expenses	57,753	54,700	-	-	57,753	54,700
Interest	14,479	14,571	-	-	14,479	14,571
Total Expenses	1,201,225	1,161,792	842,299	812,933	358,926	348,859
Net Revenue	28,274	(4,212)	16,274	21,757	12,000	(25,969)
Net Transfers	-	-	16,274	21,757	(16,274)	(21,757)
Endowed Donations	22,228	22,808	-	-	22,228	22,808
Annual Surplus	50,502	18,596	-	-	50,502	18,596
Remeasurement Gains (Losses)	14,297	32,417	-	-	14,297	32,417
Total Increase to Accumulated Surplus and Remeasurement Gains	\$64,799	\$51,013	\$0	\$0	\$64,799	\$51,013

Attachment 1c

UNIVERSITY OF MANITOBA

Summary of Changes to Accumulated Surplus

Original Budget for the year ending March 31, 2027

(in thousands of dollars)

	Operating	Non-Operating	Multi-Year Initiatives and Capital	Endowment	Total
	Activities	Activities	Projects		
Revenue	\$ 858,573	\$ 370,925	\$ -	\$ -	\$ 1,229,498
Expenses	(842,299)	(358,926)	-	-	(1,201,225)
Net Revenue	16,274	12,000	-	-	28,274
Net Allocations:					
Debt Repayment	(22,532)	22,532	-	-	-
Student Assistance	(13,720)	13,720	-	-	-
Capital Asset Acquisition	(8,695)	88,054	(79,359)	-	-
Research	(7,245)	7,245	-	-	-
Budgeted Strategic Initiatives	(12,800)	-	12,800	-	-
Pension and Employee Future Benefits	-	-	-	-	-
Future Indirect Costs of Research	(4,615)	-	4,615	-	-
Staff Benefits	(2,924)	2,924	-	-	-
Student Contributions to Endowments	(2,021)	1,151	-	871	-
Other	30	-	(30)	-	-
Indirect Costs of Research	8,209	(8,209)	-	-	-
Multi-year Initiatives and Operating Projects	14,668	-	(14,668)	-	-
General Operating Support	36,375	(36,375)	-	-	-
	(15,271)	91,042	(76,642)	871	-
Annual Surplus (Deficit) from Operating and Non-Operating Activities	1,003	103,042	(76,642)	871	28,274
Transfer of Operating Surplus:					
Faculty and Unit Transfers	(17,426)	-	17,426	-	-
Faculty and Unit Carryover	16,423	-	(16,423)	-	-
Central Transfers	-	-	-	-	-
	(1,003)	-	1,003	-	-
Endowed Donations	-	-	-	22,228	22,228
Annual Surplus	\$ (0)	\$ 103,042	\$ (75,639)	\$ 23,099	\$ 50,502
Projected Accumulated Surplus Beginning of Year					
Accumulated Remeasurement Gains (Losses) End of Year					
Accumulated Surplus Including Remeasurement Gains (Losses) End of Year					

Attachment 1d

UNIVERSITY OF MANITOBA
University Fund Contributions and Allocations
Budget for the year ending March 31, 2027
(in thousands)

University Fund	Budget 2026-27
<u>Funding Sources</u>	
Investment Income	\$ 22,176
International College of Manitoba	-
Ancillary Services Overhead and Other	2,289
Total Funding Available	\$ 24,465
<u>Allocations to Academic Budgets</u>	
	2,971
Budget support exceeding grant and tuition funding	2,143
Targeted Interim budget support for Academic Units	828
<u>Funding Allocations to Strategic Initiatives (as listed below):</u>	21,494
People and Students	
Scholarships, Bursaries, Student Financial Aid	4,652
UM Graduate Stipends	1,000
International Student Bursary Financial Support	540
Academic and Research priorities	
UM Research Grant Program	250
Comprehensive Team Grants (Year 3 of 3 year commitment)	1,600
Investment in Quantum technologies and Aerospace	500
Institutional Infrastructure and Operations	
Deferred Maintenance; learning spaces; accessibility	7,000
Increasing resources to mitigate/manage UM electrical needs	400
Concert Hall operating costs (3 year commitment)	235
Institutional Transformation	
Climate Action Plan -Project Manager	120
Indigenous Identity project	200
Strategic and Transformative operational initiatives	3,997
Provost Contingency	1,000
Total Allocations from University Fund	\$ 24,465

Attachment 1e - Multi-year

UNIVERSITY OF MANITOBA

Preliminary Statement of Operations Budget

Three Year Projection for the Year Ending March 31, 2029

(in thousands of dollars)

	APPROVED	Forecast	CUMULATIVE BUDGET PROJECTION		
	2025-26	2025-26	2026-27	2027-28	2028-29
Revenue	834,690		858,573	875,440	895,623
Expenses	812,933		842,299	878,787	916,168
Net Transfers	(21,757)		(16,274)	(15,000)	(14,000)
Operating Budget Surplus / (Shortfall)	-	4,100	-	(18,347)	(34,545)
Unspent Capacity		4,100 *		4,100	4,100
Projected Operating Surplus/(Shortfall)			-	(14,247)	(30,445)
Shortfall as a % of budget				-1.6%	-3.4%

* Projection of actual results as prepared at November 30, 2025

Attachment 1e - Multi-year

UNIVERSITY OF MANITOBA

Detailed Preliminary Statement of Operations Budget
Three Year Projection for the Year Ending March 31, 2029

(in thousands of dollars)

	APPROVED OPERATING		Cumulative Budget Projection			Incremental Budget Projection		
	2025-26	Q3 Forecast 2025-26	2026-27	2027-28	2028-29	2026-27	2027-28	2028-29
Revenue								
Provincial Grants (Note 1)	461,147		468,876	476,818	483,971	7,729	7,942	7,153
Tuition and Related Fees (Note 2)	255,521		266,035	271,520	281,019	10,514	5,485	9,499
Other	118,022		123,662	127,102	130,633	5,640	3,440	3,531
Total Revenue	834,690	-	858,573	875,440	895,623	23,883	16,867	20,183
Expenses								
Compensation Expenses (Note 3)	623,887		645,364	677,913	711,277	21,477	32,549	33,364
Non-Compensation Expenses (Note 4)	189,046		196,935	200,874	204,891	7,889	4,044	4,129
Total Expenses	812,933	-	842,299	878,787	916,168	29,366	36,488	37,381
Before Transfers	21,757		16,274	(3,347)	(20,545)	(5,483)	(19,621)	(17,198)
Net Transfers	(21,757)		(16,274)	(15,000)	(14,000)	5,483	1,274	1,000
Operating Budget Surplus/(Shortfall) - (Note 5)	-	4,100 *	-	(18,347)	(34,545)		(18,347)	(16,198)
Unspent Capacity				4,100	4,100			
Projected shortfall before balancing strategies				(14,247)	(30,445)			
Shortfall as a % of Operating Revenue				-1.6%	-3.4%			

Notes for 2027-28 to 2028-29 projections:

- 1) Provincial Grant - 1.5% annual increase
- 2) Tuition Rates - 3.5% annual domestic increase and 6.5% International undergraduate
- 2) Enrolment - 2% annual increase in domestic students
- 20% cumulative decline from 2026/27
- 3) Compensation reflects projected wage increases as per settled agreements and estimates for those expired
- 4) Non-compensation assume inflationary increases of 2.0% each year
- 5) Reflects the surplus/(shortfall) to balance before strategies are identified/implemented to balance

Attachment 1f

UNIVERSITY OF MANITOBA
Capital Expenditure Budget by Project
2026-27
(in thousands)

	Budget	Projected
	2026-27	Actuals
	2026-27	2025-26
Infrastructure Renewal Projects:		
HVAC	\$ 7,911	\$ 4,500
Building Envelope	4,139	2,000
Power Re-servicing at Fort Garry Campus	3,198	425
Fire/Life Safety	170	1,800
Asbestos	750	1,100
Other Projects	9,053	5,900
Misc Capital Projects	3,020	3,020
Major Capital Projects:		
New Bannatyne Building & Daycare Centre	35,000	18,900
Prairie Biologics Accelerator	27,870	2,500
BMSB L600 Containment Lab	4,500	400
ICIP - Central Energy Plant	7,491	21,400
Machray Hall Redevelopment	6,000	7,000
Prairie Crops & Soils Research Facility	9,559	3,000
CMO Building Construction/CFI	1,972	3,400
Fort Garry Campus Daycare Addition	2,961	8
Joyce Fromson Pool	5,000	615
NCTR - New Building Design	1,920	1,060
Desautels Concert Hall		55
Renovations:		
Other Projects (Faculty or Unit Funded)	14,536	12,300
Frank Kennedy Squash Courts		2,400
Respiratory Therapy Expansion		1,400
Frank Kennedy Dean's Office Renovation		1,050
Classroom & Learning Space Upgrades	1,000	5,000
Operating Equipment	6,000	6,000
Special Equipment	100	15
Research Equipment, Construction and CFI Projects	15,500	15,077
Total Capital Expenditure Budget	\$ 167,650	\$ 120,325



**MINISTER
OF ADVANCED EDUCATION AND TRAINING**

Room 317
Legislative Building
Winnipeg, Manitoba R3C 0V8
CANADA

March 24, 2026

Mike Robertson
Chair, Board of Governors
University of Manitoba
mike@robertsondesign.ca

Dr. Michael Benarroch
President and Vice-Chancellor
The University of Manitoba
president@umanitoba.ca

Dear Mike Robertson and Dr. Michael Benarroch:

I would like to thank you and your organization for your commitment to delivering top quality higher education in Manitoba. Post-secondary education is critical to position our province for future prosperity. Your efforts are ensuring we can capitalize on economic development opportunities and that Manitobans have the skills and education needed to connect to rewarding careers and great lives right here at home.

As a publicly funded institution, please focus on advancing the following priorities for Manitoba's post-secondary sector:

Ensure that education is accessible for students, with clear navigation pathways, welcoming spaces and that there is a place for everyone in our institutions.
Focus on supporting students to successfully complete their programs.
Develop and nurture partnerships across institutions to benefit students.
Provide opportunities for work-integrated learning and help students connect to employers in their fields of study.
Align programs to Manitoba's needs, responding to shifts in the evolving workforce and society, ensuring that students are equipped with relevant skills for the future.
Promote excellence in teaching and learning, research and innovation.

Our universities and colleges in Manitoba are second to none. We need to work together to build greater awareness of the fantastic education our institutions offer, and ensure our systems are responsive to domestic learners so that we retain our talented young people here in the province.

As noted, partnerships are critical to student advancement and success, and our institutions must work together as a system. We have some excellent examples of collaboration, and your efforts to ensure that programs compliment rather than duplicate options across the sector will help to ensure the long-term success of the system.

As Manitoba's only research-intensive university and member of the U15, the University of Manitoba plays a critical role in advanced education, promoting excellence in research, undergraduate and graduate studies and professional training. The University has demonstrated leadership in areas such as Indigenous student participation, arctic research infrastructure, health and infectious diseases and emerging fields including artificial intelligence and health innovation. Your continued collaboration and support for the National Centre for Truth and Reconciliation is sincerely appreciated.

Building on this foundation, the University of Manitoba is expected to continue strengthening its role as a hub for knowledge creation, talent development, and innovation that supports Manitoba's economic development, social well-being, and environmental sustainability. Please continue to focus on improving access to and success in post-secondary education across the province, advancing Indigenous achievement and reconciliation, and aligning research and professional training with provincial priorities, including health, science and technology, and community development.

Our government is committed to stable, predictable funding, and I am pleased to advise you of funding levels for post-secondary education included in Budget 2026. The overall post-secondary envelope for 2026/27 is \$882.6 million, a 2.9% increase over 2025/26. The capital grants envelope for 2026/27 will be maintained at \$11.6 million for major capital, renovations and equipment across the system.

All public colleges and universities will receive an operating grant increase of 2.0% in 2026/27.

The operating and capital grant allocation available to University of Manitoba is \$440,433,200.

This grant of \$440,433,200 includes: the 2.0% operating increase of \$8,494,000; an additional \$488,000 to continue supporting the fourth year of the Undergraduate Medical Education program; (\$532,000) planned adjustment to Physician Assistant, Nurse Practitioner, Physical Therapy and Occupational Therapy programs and an additional \$161,000 for Clinical Psychology program. Department staff will contact you with further details.

In addition, the Part D capital support for University of Manitoba for the fiscal year 2026/27 will include: up to \$14,564,000 for Undergraduate Medical Education; \$1,680,000 for Prairie Biologics Accelerator and the Prairie One Health Emerging Respiratory Disease Centre; and \$4,500,000 to support deferred maintenance projects.

We are committed to accessible and affordable high-quality post-secondary education. We request that your institution adopt 4.0% as the tuition increase for university programs for the 2026/27 academic year. The department will be contacting you to discuss several exceptions to this.

We have a collective responsibility for efficient and effective financial management at our institutions, ensuring the long-term sustainability of Manitoba's post-secondary system. Provincial funding to institutions is significant, and it is critical that public colleges and universities are good stewards of these public dollars while taking a student-focused approach. As an Other Reporting Entity, please be mindful that your financial decisions have an impact on the summary budget of government.

If you have any questions, please contact Carlos Matias, Assistant Deputy Minister and Executive Financial Officer at carlos.matias@gov.mb.ca or 431-323-2632, and he will be pleased to respond. I look forward to working collaboratively to advance our shared priorities and build on the good work you do every day to support high-quality post-secondary education in Manitoba.

Sincerely,



Honourable Renée Cable
Minister of Advanced Education
and Training

- c. Jan Forster, Deputy Minister of Advanced Education and Training
Carlos Matias, Assistant Deputy Minister and Executive Financial Officer
Colleen Kachulak, Assistant Deputy Minister, Advanced Education